

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
WESTERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
v.)	Civil No. 05-9070-MC-W-NKL
)	
ERNEST D. COCKRUM,)	
)	
Respondent.)	

ORDER

On February 14, 2006, the Court entered an Amended Order to Show Cause directing respondent Ernest Cockrum to personally appear before the Court on March 2, 2006, at 2:00 p.m., to show cause, if any, why he should not be ordered to obey the Internal Revenue Service summons which is the subject of this enforcement proceeding. A hearing was held on March 2, 2006 at 2:00 p.m. and Respondent Cockrum failed to appear. The United States requested the Court to order Respondent to comply with the summons which was issued to Ernest Cockrum on May 23, 2005.

Based on the documents on file in this action the Court makes the following findings:

1. A Internal Revenue Service summons was issued on May 23, 2005, in accordance with 26 U.S.C. § 7602, and personally served at the normal place of abode of Ernest D. Cockrum on the same day.
2. The summons required Ernest Cockrum to produce testimony, documents and records reflecting the receipt of taxable income for the tax years ending December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003 and December 31, 2004. (Doc. 1, Ex. B).

3. In response to the summons Ernest Cockrum did produce income tax returns for the taxable years ending December 31, 2002 and December 31, 2003, as is set forth in the Declaration of Revenue Officer Ellen Dietrich. (Doc. 1, Ex. A). However, Respondent failed to fully comply with the summons, in that he failed to produce any documents concerning the taxable periods ending December 31, 2000, December 31, 2001, and December 31, 2004. Id.

4. The United States filed a petition enforce the summons. Respondent has not filed an answer to the petition.

5. Neither Respondent Ernest Cockrum, nor anyone purporting to represent him, has advised the Revenue Officer of any reason why Respondent is unable to produce the documents and records for the 2000, 2001 and 2004 fiscal years.

6. Respondent has not shown any cause why he should not be ordered to obey the Internal Revenue Service summons.

Accordingly, it is hereby

ORDERED that Ernest D. Cockrum, Respondent, appear on or before April 3, 2006, during regular business hours, at the Internal Revenue Service Office at 3730 Elizabeth, Independence, Missouri, and that Ernest D. Cockrum shall produce to Revenue Officer Ellen Dietrich, or another Revenue Officer designated by the Internal Revenue Service, the testimony, documents and records described in the Internal Revenue Service summons issued on May 23, 2005. It is further

ORDERED that on or before April 3, 2006, the United States shall file an appropriate motion with the Court, either requesting dismissal of this proceeding based on compliance with the summons, or requesting further action by the Court based on continued noncompliance with the summons. Respondent is advised that upon a showing of failure to obey this Order, the

Court will direct Respondent to show cause forthwith why he should not be held in contempt. Absent an adequate showing as to why he should not be held in contempt for failure to obey this Order, the Court may find Respondent in contempt and order that he be confined until he has complied with this Order to obey the Internal Revenue Service summons. It is further

ORDERED that the Clerk of the Court shall mail a copy of this Order to Respondent via regular United States mail and by certified mail, return receipt requested, to: Ernest D. Cockrum, 211 West Crestview, Odessa, Missouri 64076.

S/ NANETTE K. LAUGHREY
NANETTE K. LAUGHREY
UNITED STATES DISTRICT JUDGE

Dated: March 20, 2006